

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

*FILED
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2003 DEC 17 P 12:51*

EILEEN HELLER, TRUSTEE,)	<i>U.S. DISTRICT COURT DISTRICT OF MASS.</i>
v.)	
Plaintiff,)	Civil No. 03-12250-RGS
)	
EILEEN HELLER, BARRY ROGOFF, INEZ DOLAN, JULIE ROSENFIELD, ELIZABETH HELLER, PAUL HELLER, JOHN HELLER, ROBERT M. HELLER, and COMMISSIONER OF INTERNAL REVENUE,)	Formerly Civil No. 03-E-0060GC1 Essex County Probate & Family Court Department
Defendants.)	

UNITED STATES' MOTION TO DISMISS

The United States, by its undersigned counsel, hereby moves to dismiss this action as the plaintiff has not established that the United States has waived its sovereign immunity in this action. Furthermore, the United States moves to dismiss this action pursuant to Rule 12(b)(6) of the Federal Rules of Civil Procedure as the complaint fails to state a claim upon which relief can be granted.

A memorandum of law accompanies this motion.

Respectfully submitted,

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